



State of Washington  
Department of Revenue  
Miscellaneous Tax Division  
PO Box 47477  
Olympia, Washington 98504-7477

## WHOLESALE CIGARETTE DEALERS BONDING

Bond Number \_\_\_\_\_

Tax Reporting Acct No. \_\_\_\_\_

**Know All Men By These Presence:** That we, \_\_\_\_\_, as principal,  
and \_\_\_\_\_, a

corporation, as surety, are held and firmly bound unto the State of Washington in the penal sum of the dollar amount stated within these bonding requirements established by said firm and as required by Chapter 82.24 Revised Code of Washington and Washington Administrative Code (WAC) 458-20-186 and 18601 for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators and assigns, jointly and severally, firmly by these present.

### **Proper Performance Surety Bond — Required of All Wholesalers**

The principal, herein named, shall guarantee proper performance of his duties and the discharge of his liabilities under Chapter 82.24 Revised Code of Washington and is firmly bound unto the State in the just and full sum of Five Thousand Dollars (\$5,000).

### **Deferred Purchase Bond — Optional**

The said principal is a licensed wholesaler of cigarettes doing business within the State of Washington and has received permission from the State of Washington, Department of Revenue to defer payment of his cigarette tax as provided in WAC 458-20-186, in the penal sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_), the condition is such that said principal shall follow the provisions of said ruling and faithfully pay the full amount of all deferred purchases of cigarette tax stamps made by him within 30 days following the purchase, and are to be paid per "Authorization Instructions and Agreement for Electronic Funds Transfer (EFT)". (See reverse side of this form.)

### **Unstamped Cigarette Bond — Optional**

That said principal is a licensed wholesaler of cigarettes doing business within the State of Washington, and has received permission from the Department of Revenue to set aside, without affixing the stamps required by

Chapter 82.24 Revised Code of Washington, such part of his stock necessary to conduct business with authorized receivers of unstamped stock as stated in said Chapter; and shall keep such unstamped stock separate from stamped stock; and shall report full and completed details of the sales or delivery to the department as stated in said Chapter. The minimum bond required must equal twice the amount of tax due on the stock in bond which is the penal sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_), and the unstamped stock shall not exceed \_\_\_\_\_ cigarettes. (See reverse side of this form.)

### **Conditions of Obligation(s)**

The condition of these obligation(s) is that, whereas, the above named principal has applied to the Department of Revenue of the State of Washington for a license as a cigarette wholesale dealer pursuant to the provisions of Chapter 82.24 Revised Code of Washington and WAC 458-20-186, and amendments thereto, and is required by the provisions of said law(s) to furnish bond(s) conditioned as therein provided, if the above named principal shall fully comply with all provisions of these laws and any amendments thereto, then this obligation shall be void; otherwise it shall remain in full force and effect. Upon notification by surety of cancellation, said bond will be canceled 45 days after receipt of notice.

If you have questions or need assistance, call the Cigarette Tax Program at (360) 664-0700.

**In Witness Whereof**, the said principal and the said surety have affixed their hands and seals this \_\_\_\_\_ day  
of \_\_\_\_\_, (year) \_\_\_\_\_.

By \_\_\_\_\_  
Principal

By \_\_\_\_\_  
Surety

Surety's Seal

Insurance Commissioner's Stamp

Resident Agent

## Application for Deferred Purchase of Cigarette Tax Stamps

We, the undersigned, as a licensed Washington State wholesaler of cigarettes, herewith apply to the State of Washington, Department of Revenue for deferred payment of cigarette tax in an amount not to exceed \$\_\_\_\_\_ under the provisions of WAC 458-20-186.

The "fusion" type stamps are available in rolls of 12,000 or 19,200 for packs of 25 cigarettes, and 7,200 or 30,000 stamps for packs of 20 cigarettes. Payment for stamps may be made either at the time of sale, or deferred until later, although the latter form of payment is available only to venders who meet the requirements of the department and who have furnished a surety bond equal to the proposed total monthly credit limit. In addition, purchases on a deferred payment plan may be made only by the cigarette seller himself or by an agent authorized by him to do so. This authorization shall be in the form of an Electronic Funds Transfer (EFT) Agreement, filed with the bank. Payments under the deferred plan are due within 30 days following the purchase, and are to be paid by Electronic Funds Transfer. We, the undersigned, understand that the deferred purchase plan is a privilege, not a guarantee, and agree to pay on time with the payment schedule. Late payment can result in suspension or revocation of this privilege. If a payment falls due on a Saturday, Sunday, or a Holiday, the payment will be made the following business day.

Average dollar amount of fusion stamps estimated to be used: \$\_\_\_\_\_

### Application To Carry Unstamped Stock of Cigarettes

We, the undersigned, as a licensed Washington State wholesaler of cigarettes engaged in interstate business and/or making sales to the Federal Government, and/or making sales to federally recognized Indians tribes, herewith apply to the State of Washington, Department of Revenue for permission to set aside part of our stock of cigarettes in bond without affixing thereto stamps otherwise required by and in accordance with Chapter 82.24 Revised Code of Washington.

In support of this application, we herewith represent that the unstamped stock to be carried in bond shall not exceed \_\_\_\_\_ cigarettes; That all of such stock is necessary for the conduct of our interstate business or for making sales to the Federal Government or federally recognized Indian tribes; That all such stock will be kept separate and apart from stamped stock; and that we will file a monthly Schedule C form (REV 82 2103) showing full and complete details of sale or delivery.

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Surety company bond, in the penal sum of \_\_\_\_\_ dollars (\$\_\_\_\_\_), is forwarded herewith, the same being the minimum bond required or a bond equal to twice the amount of tax due on the stock in bond.

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If applying for deferred purchases of cigarette tax stamps and/or to carry unstamped cigarette stock in bond, complete this section.

_____ Firm Name	_____ Street Address
_____ City	_____ Zip Code
_____ Telephone Number	_____ Date
_____ Signed	_____ Position

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.